VI-5 Labor Distribution-Adjustment Timesheets

The primary objective of the labor adjustment process is to correct erroneous personal services charges resulting from incorrect timesheets or timesheets that were not entered in time for the labor distribution process. This subchapter describes the use of timesheet and payroll adjustments to change/correct personal services costs distribution performed with timesheets or defaults.

The Labor Distribution Control (LC) Table and the Employee Master (EM) Table are generally stable throughout the fiscal year. However, some agencies use positive time reporting and enter differing timesheets each month. The time keeping methods selected and timesheet preparation process combine to create potential coding and data entry errors as a large volume of timesheets must be keyed in a short period of time. Because there are many possibilities for timesheet errors, a method of adjusting timesheets is included in the labor distribution process.

Timesheet adjustment involves the use of the Adjustment Timesheet and Adjustment Payroll tables in addition to the Timesheet Table. The Adjustment Timesheet Table defines the required new distribution and the Adjustment Payroll Table defines the original dollars and hours to be reversed and redistributed. The adjustment process also uses the LC and EM tables.

Exhibit VI-5-1 illustrates the general flow of the adjustment process. The steps are:

1. Enter the Adjustment Timesheet through the Adjustment Timesheet Table Maintenance screen, Command **J.2** or **I.7.4**. The Adjustment Timesheet must contain the entire distribution desired; i.e., the *entire timesheet coding,* not just the one item to be changed.

2. Through the Adjustment Payroll Table Maintenance screen, Command **J.3** or **I.7.5**, recreate the SCO payroll record that was used in the original distribution. This information may be obtained from the generated output reports produced by the labor distribution process or the standard requestable labor reports (L01 and L02).

3. Change the Organization Control (OC) Table Labor Distribution Run Indicator to **A=Adjustment Timesheets** to start the labor adjustment run. The labor distribution process uses the Adjustment Payroll Table, the original Timesheet Table and the Adjustment Timesheet Table records to generate accounting transactions that charge the proper accounts and reverse the incorrect distributions.

EXHIBIT VI-5-1
LABOR DISTRIBUTION ADJUSTMENTS PROCESS
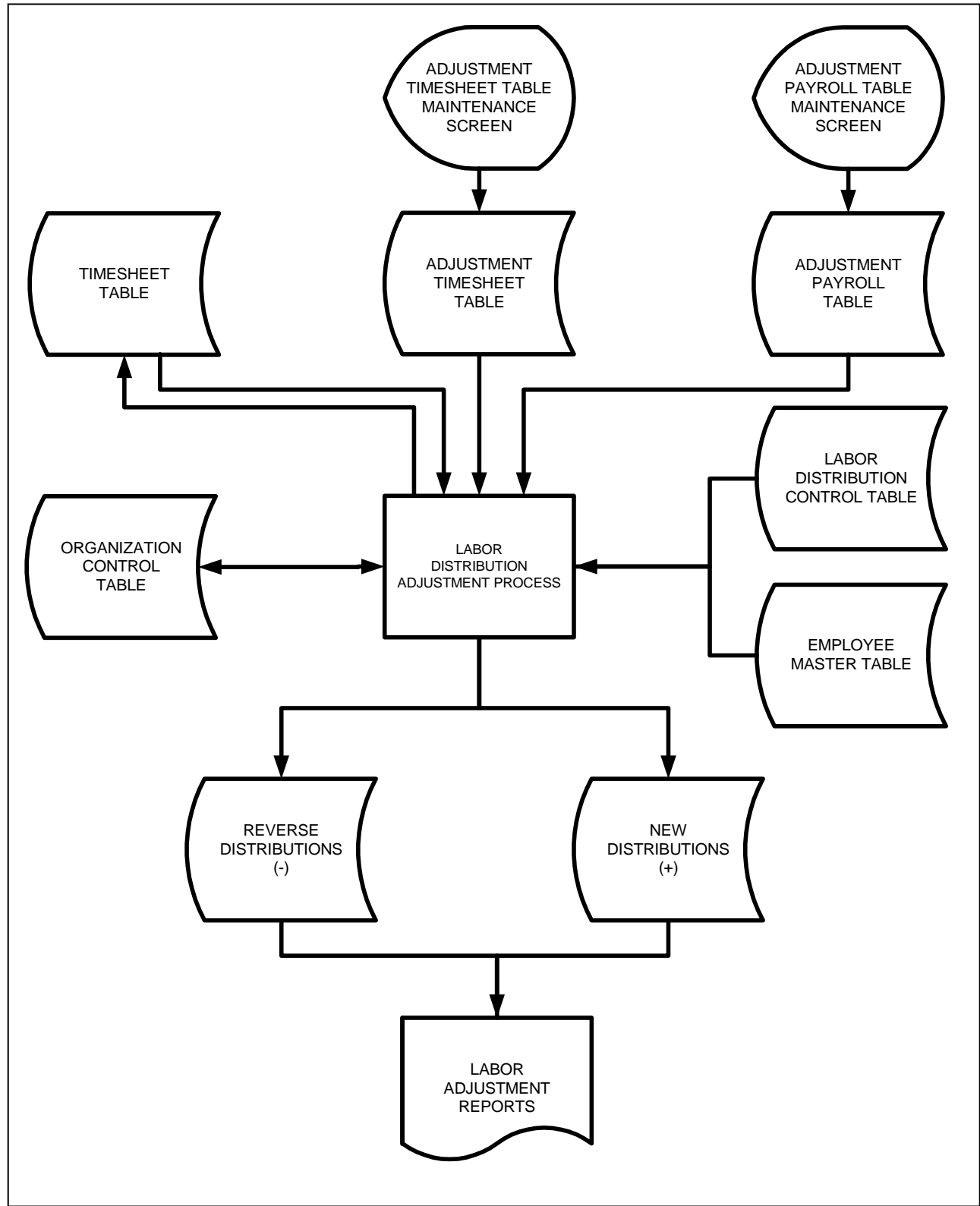
This subchapter describes:

- ✪ Constraints in performing adjustments;
- ✪ Entering adjustment timesheets;
- ✪ Adjustment Timesheet Table Maintenance;
- ✪ Adjustment Payroll Table Maintenance; and
- ✪ Payroll Adjustment Process Description.

CONSTRAINTS IN PERFORMING TIMESHEET ADJUSTMENTS

Although the timesheet adjustment process provides a great deal of flexibility for correcting timesheet distributions, there are some important factors to consider, especially those related to <u>timing</u>, and <u>sequence</u> of events. Constraints to observe are:

- ✪ Timesheet adjustment is used to correct errors detected *after* labor distribution is run.

- ✪ Timesheet adjustment transactions are posted to the prior month and therefore, must be processed *before* the monthly cost allocation and/or fund split process.

  NOTE: Adjustment timesheet transactions generated in July will post to FM 12. Generated labor transactions do not post to FM 13.

- ✪ The timesheet adjustments may be run as many times as necessary. It may be run on a <u>day prior to</u> running Labor Distribution, on a <u>day after</u>, but *<u>not on the same day</u>*.

- ✪ Timesheet adjustments may <u>not</u> be used to correct negative distributions such as the SCO Clearance Type 4, Void or Redeposited Warrant transaction.

- ✪ Timesheet adjustments may be used only if the Actuals Costing method of distribution is used for salaries and wages.

ENTERING ADJUSTMENT TIMESHEETS

Timesheets that were incorrectly distributed through a prior month labor distribution process are corrected through the adjustment timesheet process. There are several possible causes for incorrect distributions. These causes include:

Timesheets incorrectly recorded - The original timesheet was incorrectly coded or keyed. Erroneous coding frequently occurs when employees are required to submit timesheets prior to the last day of the month.

Missing timesheets - This normally occurs when an employee does not submit a timesheet or the timesheet is lost or overlooked. When this occurs, the charges post using the group or employee's Home Base account(s).

<u>**Employee not in EM Table**</u> - Personal services are posted to the Undistributed Account when there is an SCO payment for an individual or group that is not identified by a record in the EM Table. This account may be cleared through the automated timesheet adjustment process for any payment that is <u>regular pay, overtime, shift differential, or shift differential overtime</u>.

The steps for entering adjustments timesheets are similar for each of these causes. These steps are discussed below:

1. As discussed below, an original timesheet must be in the Timesheet Table. If one does not exist, it must be entered. The labor adjustment process (OC Table Labor Distribution Run Labor = **A**) generates reversal charges based on the original Timesheet Table.

    a. **Incorrectly recorded timesheets** are normally already in the Timesheet Table. If the timesheet was previously purged, it must be reentered as it was originally entered.

    b. **Missing timesheets** must be loaded in the Timesheet Table with the total hours that were charged to the Home Base account(s), the Hour Type, and the Default (to Home Base) Indicator set to **Y** or **1**. The adjustment (**A**) run reverses this entry and all related charges out of the Home Base distribution account(s).

    c. **If the employee was not in the EM Table** and the charges were made to the Undistributed Account, they must be reversed from the Undistributed Account. A timesheet must be loaded in the Timesheet Table with the total hours that were charged to the Undistributed Account, the Undistributed Index Code and PCA and the Default to Home Base Indicator set to **N** or **0** (zero). The adjustment (**A**) run reverses this entry and all related charges out of the Undistributed Account.

2. Enter the corrected (adjusted) timesheet in the Adjustment Timesheet Table. To facilitate this process, the timesheet may be copied from the Timesheet Table to the Adjustment Timesheet Table by using Function **T=Copy Timesheet** on the Adjustment Timesheet Table screen (Command **J.2** or **I.7.4**). To use Function **T**, enter the Position, Employee Number, Year/Month and Page from the original timesheet. The corrections may then be keyed on the Adjustment Timesheet Table screen. See the *Adjustment Timesheet Table* section later in this subchapter for more information about this table.

3. Enter the original SCO payroll record information in the Adjustment Payroll Extract Table. This table is used in the adjustment process to reverse out the original distribution and create the new one.

4. Run the adjustment timesheet (OC Table Labor Distribution Run Labor = **A**)

Since shift differential payments are made in a pay period *subsequent* to the payment for regular, and, possibly overtime, separate lines on the timesheet must be coded for each:

✪ The regular time and the associated shift differential; and/or

✪ The overtime and the associated shift differential overtime.

Each type of payment in the Adjustment Payroll Table is matched to each of the adjustment timesheet lines for each of the four different hour types as illustrated. If the hour types are not separated on the adjustment timesheet, the Home Base accounts in the EM or LC tables are used.

The Default Indicator ("D" column) for Home Base must <u>always</u> be present on every coded line of the adjustment timesheet. It tells the system whether to:

✪ Default to the EM Table (or alternatively, the LC Table), or

✪ Use the accounting classification on that specific line of the adjustment timesheet.

If the default option is used, *no* other accounting classification data may appear on that line; but if the Default is not used, an Index Code and PCA are required, and *optionally* the PCA activity, and Agency Object, Project/Work Phase, Location and Multipurpose code. The Default Indicator codes are:

       Y or **1** - Yes, default to the Home Base accounts; or

       N or **0** - No, use the classification that follows the indicator.

All other accounting classification data may be entered on the timesheet as required. Timesheets may be used, even if the Timesheet Flag in the EM Table is set to **N**.

Relationship To Other Tables

During the update of the Adjustment Timesheet Table, the Organization Control (OC) Table, Index Code (IC) Table, Program Cost Account (PA) Table, Project Control (PC) Table and several Descriptor Tables are used to validate most of the data elements.

Input Coding

Detailed input coding instructions for the Adjustment Timesheet Table are contained in Exhibit VI-5-3. The coding form illustrated in Exhibit VI-5-4 is in the same format as the table entry screen. The Adjustment Timesheet Table is entered online using Command **J.2** or **I.7.4**.

<u>NOTE</u>: For each Hour Type there is a 2 to 4-digit alpha code and a corresponding 4-digit numeric equivalent. For each Default option, there is a 1-digit alpha code and a corresponding 1-digit numeric equivalent. The numeric codes

are available so that timesheets may be keyed exclusively from the 10-key numeric pad portion of the keyboard. The Adjustment Timesheet Table Activity Report and the Adjustment Timesheet Table Listing display the Hour Type and Default exactly as originally keyed--alpha or numeric equivalent.

Creation and Maintenance

The Timesheet Table must be established prior to the Adjustment Timesheet Table, but both may be entered on the same day (real-time). The Adjustment Timesheet Table entries are keyed directly from the CALSTARS Employee Adjustment Timesheet Table Maintenance Form (CALSTARS 43) or from a copy of the Timesheet Table (Command **J.1** or **I.7.3**) into the Adjustment Timesheet Table entry screen (Command **J.2** or **I.7.4**).

Functions **A**=ADD, **C**=CHNG, **D**=DEL, **P**=PRT, and **T**=Copy Timesheet may be used. Available Program Function (**F**) keys are: **F2**=Retrn, **F3**=Quit, **F5**=VIEW MASTER, **F6**=RECALL MAINT, **F7**=Bkwrd, **F8**= Frwrd, **F9**=Clear and **F12**=Main. Descriptions of these functions and F-keys may be found in the *Table Maintenance Functions* section of Chapter IV. The Timesheet Table is updated online (realtime) for **Add**, **Change** and **Delete** transactions . As soon as an **Add**, **Change** or **Delete** transaction is successfully written, the table is updated--realtime. **Delete** transactions display a 'confirmation action' pop-up window because a delete is instantaneous and non-recoverable. The **Print** function is not updated online (realtime); therefore, it may be recalled using the **F6** key. Use **F5** to view master records if maintenance is needed. To modify an existing table record, use the **Change** function (after viewing the master record). To **blank** fields in a **Change** transaction, simply erase the field(s) using the **Delete** or **EOF** key or the space bar.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

Edit Rules

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

Special Considerations

There are special considerations when performing maintenance to the Adjustment Timesheet Table. All *labor table* maintenance is processed just prior to any request (OC Table) to process Labor Adjustments or Labor Distribution (code **A** or **Y**, respectively), which commences at 3:00 PM each workday. Any labor table maintenance plus non-impacted labor tables are used when this process occurs. However, *non-labor table maintenance* is <u>not</u> used in the labor run, therefore, it is critical to assure that the tables used are valid prior to running labor.

Outputs

Like the EM and Timesheet tables, the Adjustment Timesheet Table maintenance transactions are entered online. If maintenance is entered, an Adjustment Timesheet Table Maintenance Activity Report (CFB522-1) is generated by the labor distribution process at 3:00 PM. All maintenance activity is reflected on this report. Any error messages reflected on this report should be revised and appropriate corrections made in the Adjusted Timesheet Table or other affected tables.

A sample report and listing from Adjustment Timesheet Table maintenance process are shown in Exhibits VI-5-5 and VI-5-6, respectively. The activity report is produced automatically. Entering a **P** - **Print** in the function produces the table listing.

The Adjustment Time Sheet Table Activity Report (CFB522-1) and the Adjustment Timesheet Table Listing (CFB522-2) display the hour type exactly as keyed-alpha or numeric equivalent.

Control

The EM Table controls the type and method used for distributing labor costs and hours. Once a labor distribution method and accounts are established, extreme care should be exercised when modifying EM Table entries. Improper maintenance or timing of changes could cause system files to become out-of-balance, create invalid accounts and complicate the maintenance of other tables and files. Table logs should be kept along with the maintenance activity reports for the same period as the accounting records they control.

Adjustment Timesheet Purge

The original timesheet is replaced with the Adjustment Timesheet data so that the Timesheet Table reflects the new timesheet distributions. All Adjustment Timesheet Table and Adjustment Payroll Table entries are deleted so that the same adjustments are not processed more than once.

The CFB558A1, Time Sheet Replacement / AT & PT Purge Report, is shown in Exhibit VI-5-7. This report displays the activity from these processes. It also lists any adjustment timesheets that were not distributed because there was no matching SCO payroll record for them.

EXHIBIT VI-5-3
EMPLOYEE ADJUSTMENT TIMESHEET TABLE CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG	4	The statewide organization code is automatically entered from the signon.
POS	6 or 13	Individual employee timesheet: If the LC Table Position Number coding indicator is **Y**, **enter the employee's 13-digit position number**: • 3-digit SCO Agency code; • 3-digit Payroll Reporting Unit (PRU); • 4-digit Class code; and • 3-digit employee Serial Number. **OR** If the LC Table Position Number coding indicator is **N**, **leave blank**. Group timesheet: **Enter the 6-digit <u>group</u> Position Number**: • 3-digit SCO Agency code; and • 3-digit Payroll Reporting Unit (PRU).
EMPNO	9	Individual employee timesheet: **Enter the individual's Employee Number (SSN).** Group timesheet: **Leave blank.**
YY MM	4	**Enter the pay period calendar year and month**. (Example: December, 2000 would be code **0012**).
PAGE	2	**Enter the page number of the timesheet**. The page number must be numeric and greater than zero. (Example: the first page would be **01**.)
Informational Elements:		
TOTAL HOURS	1-9	**Enter the total number of hours for the timesheet page, including the 2 digits for hundredths**. Do <u>not</u> enter the decimal point. (Example: 176 hours would be **17600**).
AVERAGE HOURLY RATE		Leave blank, not used for Actuals Costing.
Distributions:		
HOURS	1-7	**Enter the number of hours worked to two decimal places**. Do not enter the decimal point. (Example: 40 and 1/2 hours would be **4050**).

EXHIBIT VI-5-7

```
CFB558A1 *****************************DEPARTMENT OF AIR QUALITY                        ********************* ORG NUMBER:   9990
                   CALSTARS      TIME SHEET REPLACEMENT/ AT & PT PURGE       REPORT                ORG PAGE:
11/16/2001 (08:06) ********************************************************************************************* RUN PAGE:
                         T I M E   S H E E T   R E P L A C E M E N T   /   A T   &   P T   P U R G E
***********************************************************************************************************************
-------------- RECORD KEY ----------------     ---------------------- INFORMATION ELEMENTS ----------------
     POSITION        EMP NO    YR MO PAGE      AVG
                               HOURS   DIST-HRS  TYPE  HOMEB INDEX  PCA    ACT    PROJ   WP  AO   LOC    MP-CODE
0564 111               -  -      01 09  01                                                                          DELETED TS
                       320.00    336.00  REG    N    5560  80100                                                    DELETED TS
0564 111               -  -      01 09  01                                                                          REPLACEMENT TS
                       168.00             REG    N    5560  80100                              123456789123         REPLACEMENT TS
0564 333               -  -      01 09  01                                                                          DELETED TS
                       145.00    152.25  REG    N    5562  45166                                                    DELETED TS
                      1279.00   1342.95  REG    N    5562  80100                                                    DELETED TS
0564 333               -  -      01 09  01                                                                          REPLACEMENT TS
                       145.00             REG    N    5562  45166                                                    REPLACEMENT TS
                      1370.20             REG    N    5562  80100                                                    REPLACEMENT TS
0564 555               -  -      01 09  01                                                                          DELETED TS
                       568.50    615.68  REG    N    5557  45166                                                    DELETED TS
                      4215.50   4565.32  REG    N    5557  80100                                                    DELETED TS
                       234.50    237.50  OT     N    5557  80100                                                    DELETED TS
0564 555               -  -      01 09  01                                                                          REPLACEMENT TS
                       547.50             REG    N    5557  45166                                                    REPLACEMENT TS
                      4339.50             REG    N    5557  80100                                                    REPLACEMENT TS
                       234.50             OT     N    5557  80100                                                    REPLACEMENT TS
0564 777               -  -      01 08  01                                                                          DELETED TS
                      2135.80   2144.92  REG    N    4410  11101                                                    DELETED TS
                       316.90    318.25  REG    N    4410  11102                                                    DELETED TS
                        33.30     33.44  REG    N    4410  11103                                                    DELETED TS
                         2.80      2.81  REG    N    4410  11104                                                    DELETED TS
                        14.10     14.16  REG    N    4410  11105                                                    DELETED TS
                         8.80      8.84  REG    N    4410  11201                                                    DELETED TS
                      3786.10   3802.26  REG    N    4410  11202                                                    DELETED TS
                       577.50    579.97  REG    N    4410  11203                                                    DELETED TS
                       129.00    129.55  REG    N    4410  11204                                                    DELETED TS
                      1500.90   1507.31  REG    N    4410  11205                                                    DELETED TS
                         6.20      6.23  REG    N    4410  11301                                                    DELETED TS
                      1433.20   1439.32  REG    N    4410  11302                                                    DELETED TS
                        77.80     78.13  REG    N    4410  11303                                                    DELETED TS
                         2.50      2.51  REG    N    4410  11306                                                    DELETED TS
                       354.30    355.81  REG    N    4410  11402                                                    DELETED TS
```

ADJUSTMENT PAYROLL TABLE MAINTENANCE

The Adjustment Payroll Table is a copy of selected data from the original SCO payroll record used to create the initial labor distributions. It is used in the adjustment process both to reverse out the original distribution and create the new one. The information needed to complete this table may be obtained from any of the following documents used in the original labor run or the L01 or L02 reports:

✪ The Undistributed/Supplement Generator Activity Report (CFB536);

✪ The Actuals Generator Report (CFB540);

✪ The Undistributed Payroll Analysis Report (CFB556-1)

Structure

Like the EM, Timesheet and Adjusted Timesheet tables, the Adjustment Payroll Table maintenance transactions are entered online. After the daily labor distribution process, a Payroll Table Maintenance Activity Report (CFB524-1) is generated. All maintenance activity is reflected on this report. Because the maintenance activity is fully edited online, there should be no errors detected during batch processing. If function **P** - Print, was entered, the adjusted payroll records are printed on the Payroll Table Listing Report (CFB524-2).

The Adjustment Payroll Table is divided into two segments that are described below:

✪ **Table Control Key** – (similar to the Timesheet Table Control Key) consists of the Organization Code, Group (Agency/PRU) or Position Number and/or Employee Number, FFY, Year/Month, Payment Type, and Clearance Number.

✪ **Summary Distribution** – Hours and amounts.

Input Coding

Detailed input coding instructions for the Adjustment Payroll Table are contained in Exhibit VI-5-8. The coding form illustrated in Exhibit VI-5-9 is in the same format as the table entry screen. The Adjustment Payroll Table is entered online using Command **J.3** or **I.7.5**.

Creation and Maintenance

The Timesheet Table must be established prior to the Adjustment Timesheet Table, but both may be entered on the same day (real-time). The Adjustment Payroll Table must be established prior to running the adjustment timesheet process (OC Table Labor Distribution Run Labor indicator set to **A-Adjustment Timesheets**.

Functions **A**=ADD, **C**=CHNG, **D**=DEL and **P**=PRT may be used. Available Program Function (**F**) keys are: **F1**=Help, **F2**=Retrn, **F3**=Quit, **F5**=VIEW MASTER, **F6**=RECALL MAINT, **F7**=Bkwrd, **F8**= Frwrd, **F9**=Clear, **F10**=DEL MAINT and **F12**=Main. Descriptions of these functions and F-keys may be found in the *Table Maintenance Functions* section of Chapter IV.. The Adjustment Payroll Table is updated online (realtime) for **Add**, **Change** and **Delete** transactions . **Delete** transactions display a 'confirmation action' pop-up window because a delete is instantaneous and non-recoverable. The **Print** function is not updated online (realtime) and may be recalled using the **F6** key. To modify an existing table record use the **Change** function (after viewing the master record). To **blank** fields in a **Change** transaction, simply erase the fields using the **Delete** or **EOF** key or the space bar.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

Edit Rules

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

Special Considerations

There are special considerations when performing maintenance to the Adjustment Payroll Table. All *labor table* maintenance is processed just prior to any request (OC Table) to process Labor Adjustments or Labor Distribution (code **A** or **Y**, respectively), which commences at 3:00 PM each workday. Any labor table maintenance plus non-impacted labor tables are used when this process occurs. However, *non-labor table maintenance* is <u>not</u> used in the labor run, therefore, it is critical to assure that the tables used are valid prior to running labor.

Outputs

An activity report and a listing shown in Exhibit VI-5-10 and Exhibit VI-5-11, respectively, are produced from Adjustment Payroll Table maintenance. The activity report is produced automatically. Entering a **P** in the function produces the table listing.

EXHIBIT VI-5-8
ADJUSTMENT PAYROLL TABLE CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG	4	The organization code is automatically entered from the signon.
POS	13	**Enter the 13-digit Employee Position Number, or** Enter the 6-digit Group Number followed by 7 zeroes.
EMP	9	**Enter the 9-digit Employee Number, or** Enter zeroes if the record is for a <u>group</u>.
FFY	2	**Enter the Funding Fiscal Year**.
PERIOD	4	**Enter the Pay Period Calendar Year and Month**. (January 1989 = 8901).
PAYMENT TYPE	1	**Enter the Payment Type**: **0** - Regular pay; **1** - Overtime pay; **2** - Shift Differential pay.
PAYMENT SUFFIX	1	**Enter the Payment Suffix**, or leave blank: **Blank** - No suffix **S** - Shift Differential Overtime. (Use only with Payment Type **1**).
CLEARANCE	5	**Enter the 5-digit SCO Clearance Number**.
Informational Elements:		
CLASS TYPE	1	**Enter the Class Type**. **Blank** - Civil Service **C** - CSUC **E** - Ecology Corps **F** - Finance Exempt **J** - Judicial Council **L** - Statutory Officers **M** - Maritime Academy **P** - Exempt CETA **S** - SPB Exempt
HOURS	1-7	**Enter total SCO hours paid**.
GROSS AMOUNT	1-7	**Enter total gross pay**.
RETIREMENT AMOUNT	1-7	**Enter State's share of retirement (Object 106) or enter zero, if none**.
OASDI AMOUNT	1-7	**Enter State's share of OASDI (Object 103) or enter zero, if none.**
HEALTH INS AMOUNT	1-7	**Enter State's share of Health Insurance (Object 105) or enter zero, if none**.
DENTAL INS AMOUNT	1-7	**Enter State's share of Dental Insurance (Object 104) or enter zero, if none**.
LIFE INS AMOUNT	1-7	**Enter State's share of Management Life Insurance (Object 135) or enter zero, if none**.
VISION INS AMOUNT	1-7	**Enter State's share of Vision Insurance (Object 136) or enter zero, if none**.
MEDICARE AMOUNT	1-7	**Enter State's share of Medicare Insurance (Object 137) or enter zero, if none.**
OTHER BEN AMOUNT	1-7	**Enter State's share of Other Benefits such as FlexElect (Object 134) or enter zero, if none**.

NOTE: The Hours field as well as all the Amount fields must provide for *two decimal places*. The decimal point and leading zeros are <u>not</u> to be entered on the data entry screen; e.g., 27.5 hours is keyed as **2750.**
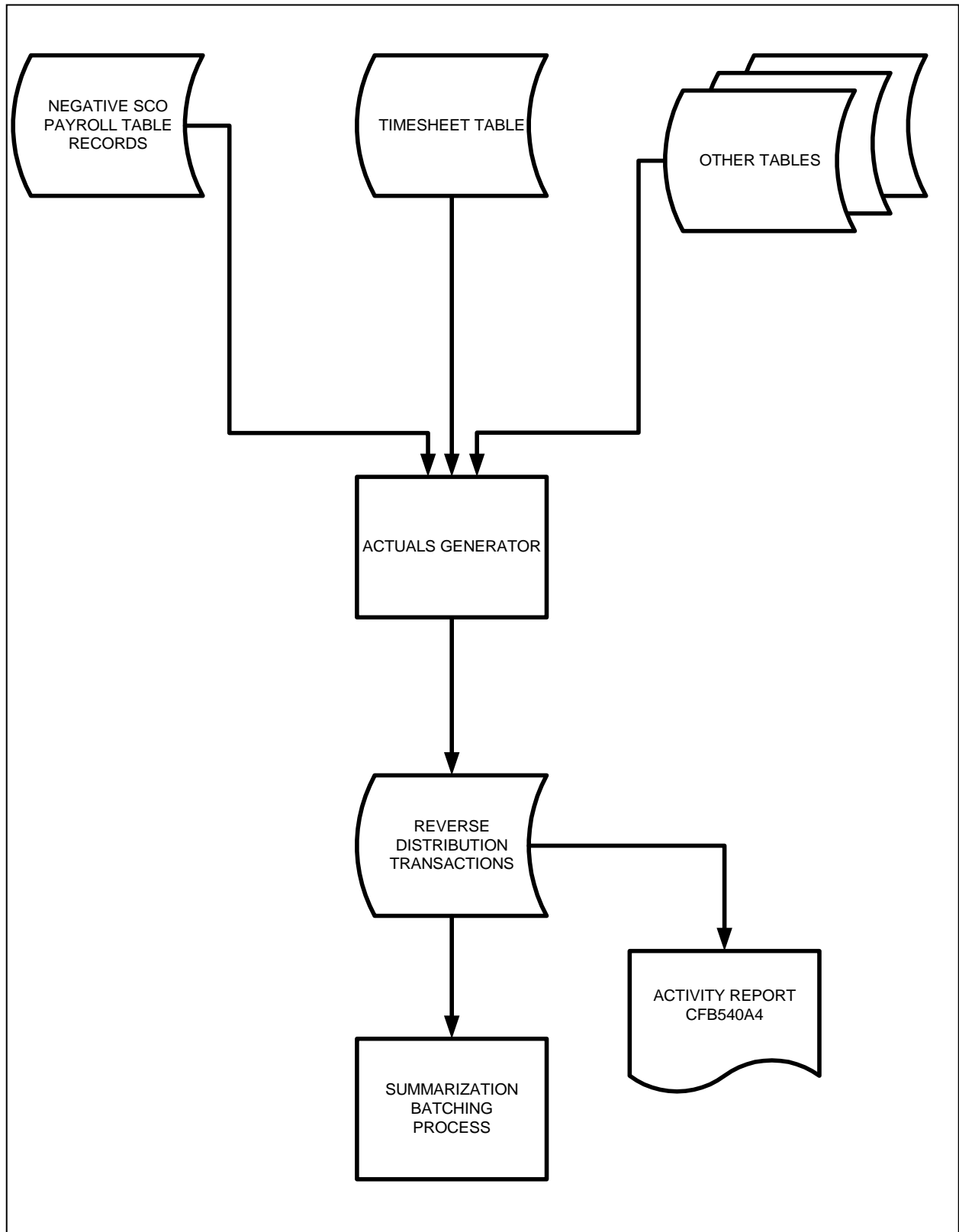
EXHIBIT VI-5-14
THE REVERSAL RUN

EXHIBIT VI-5-15

```
CFB540A4 ******************************DEPARTMENT OF AIR QUALITY                    ********************* ORG NUMBER:   9990
                                CALSTARS    LABOR  DISTRIBUTION  ACTIVITY     REPORT              ORG PAGE:      12
11/20/01 (32.42)*********************************************************************************************** RUN PAGE:      12

        L A B O R   A D J U S T M E N T S  -  T R A N S A C T I O N   R E V E R S A L S   -   A C T U A L S
*************************************************************************************************************************
        POS-NO          EMP-NO      CLEAR YR MO P S CT C   HOURS      GROSS  OASDI/VISION HEALTH/MED RETIRE/OTHER DENTAL      LIFE
PAYR: XXX-XXX-XXXX-XXX XXX-XX-XXXX XXXXX XX XX X X X   X X,XXX.XX- XX,XXX.XX- XX,XXX.99- XX,XXX.XX- XX,XXX.XX- XX,XXX.XX- XX,XXX.XX-
      SRC  TC REV INDX  PCA      ACTV FFY  PROJ   WP   LOC     MP-CODE  OBJ-DET AGCY-OBJ    AMOUNT            MESSAGE
DIST:  XXX  XXX X  XXXX XXXXX    XXXX XX  XXXXXX  XX  XXXXXX XXXXXXXXXXXX  XXX     XX    X,XXX,XXX.XX  XXXXXXXXXXXXXXXXXXXXXXXXXX

PAYR: 564-790-   -      - -   10221 01 09 0     1 6,351.45 99,999.99-       0.00       0.00       0.00       0.00       0.00
      564-790-3333-002 999-99-9999      000                                0.00       0.00       0.00
PAYR: 564-790-   -      - -   10221 01 09 0     1 1,104.60 18,354.22-       0.00       0.00       0.00       0.00       0.00
      564-790-3333-003 999-99-9999      000                                0.00       0.00       0.00
DIST: SCO  805 R  7790 97790    01                          998     02    13,807.50-
DIST: PHB  371 R  7790 97790    01                          003          218,354.20-
DIST: PHB  371    9999 99003    01                          003          218,354.20
DIST: AB   371 R  7790 97790    01                          103           13,409.04-
DIST: AB   371    9999 99004    01                          103           13,409.04
DIST: AB   371 R  7790 97790    01                          106            6,749.42-
DIST: AB   371    9999 99005    01                          106            6,749.42
DIST: AB   371 R  7790 97790    01                          105           19,185.13-
DIST: AB   371    9999 99006    01                          105           19,185.13
DIST: AB   371 R  7790 97790    01                          104            2,445.40-
DIST: AB   371    9999 99007    01                          104            2,445.40
DIST: AB   371 R  7790 97790    01                          135               90.72-
DIST: AB   371    9999 99008    01                          135               90.72
DIST: AB   371 R  7790 97790    01                          136              558.90-
DIST: AB   371    9999 99009    01                          136              558.90
DIST: AB   371 R  7790 97790    01                          137            3,139.25-
```